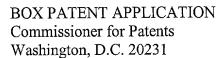
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December 28, 2001



Re:

Application of Satoshi FUJIOKA RECORDING APPARATUS

Assignee: SEIKO EPSON CORPORATION

Our Ref. Q67929



Attached hereto is the application identified above comprising twenty-seven (27) sheets of the specification including the claims and abstract and twenty-two (22) sheets of drawings.

The Requisite U.S. Government Filing Fee, executed Declaration and Power of Attorney and Assignment will be submitted at a later date.

The Government filing fee is calculated as follows:

Total claims	13 -	20	=	X	\$18.00	=_	\$.00
Independent claims	2 -	3	_	x	\$84.00	= _	\$.00
Base Fee							\$740.00

\$740.00 TOTAL FEE

Priorities are claimed from:

Country	Application No	Filing Date
Japan	2000-404660	December 28, 2000
Japan	2001-009527	January 17, 2001
Japan	2001-378132	December 21, 2001

The priority documents will be filed at a later date.

Respectfully submitted, SUGHRUE MION, PLLC

Attorneys for Applicant

Registration No. 23,063

